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Date: APRIL 30, 2025

INDEPENDENT AUDITOR'S REPORT

To Whom It May Concern,

We have audited the accompanying financial statements of State of Loc Nation Global Public Benefit Corporation and its affiliated entities, which comprise the balance sheet as of April 30, 2025, and the related income statement, statement of changes in equity, and statement of cash flows for the year then ended, and the related notes to the financial statements, including a summary of significant accounting policies.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. Generally Accepted Accounting Principles (GAAP), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards in United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of State of Loc Nation Global Public Benefit Corporation as of April 30, 2025, and the results of its operations and its cash flows for the year then ended, in accordance with GAAP.

Currency Disclosure

These financial statements include monetary values expressed in Loc Nation Dollar (LND), a designated currency adopted by the State of Loc Nation. For presentation purposes, the client has applied a conversion rate of $1 LND = $750 USD, as described in Note X to the financial statements. This internal valuation is used for internal reporting, strategic planning, and treaty-based economic models and is not currently recognized on centralized foreign exchange markets.

This audit opinion and supporting financial documents may be used in support of applications and institutional filings with regulatory, financial, and infrastructure entities, including but not limited to: SWIFT, correspondent banking partners, Dun & Bradstreet, family offices, multi-family offices, and cross-border settlement services.

Sincerely,
SHARON STEVENS
Certified Public Accountant / Chartered Accountant
AC0003483
SHARON STEVENS CERTIFIED PUBLIC ACCOUNTANT
GAINESVILLE, FL, US

APRIL 30, 2025